

## Message Text

UNCLASSIFIED

PAGE 01 STATE 176138

12  
ORIGIN EUR-12

INFO OCT-01 ISO-00 /013 R

DRAFTED BY EUR/CE:RBCASAGRANDE  
APPROVED BY EUR/CE:LHEICHLER  
----- 031112

R 160020Z JUL 76  
FM SECSTATE WASHDC  
TO AMEMBASSY BONN

UNCLAS STATE 176138

E.O. 11652: N/A

TAGS: ETRD, BPRO, BGEN, GW

SUBJECT: FACILITATIVE ASSISTANCE FOR STATE OF IOWA

1. STATE OF IOWA PLANS TO OPEN DEVELOPMENT/INVESTMENT  
OFFICE IN FRG IN NEAR FUTURE. IOWA STATE DEPARTMENT OF  
TREASURY HAS REQUESTED ASSISTANCE IN FOLLOWING TAX MATTER.

2. IF OFFICE HIRES AN FRG LOCAL AS A SECRETARY, WILL  
IT BE OBLIGATED TO WITHHOLD TAXES FROM HER SALARY AS IN  
THE US, OR CAN IT PAY HER A GROSS SALARY AND LEAVE IT  
AS HER RESPONSIBILITY TO CALCULATE HER TAX LIABILITY TO  
APPROPRIATE FRG/LAND TAX AUTHORITIES?

3. EUR/CE WOULD APPRECIATE IT IF EMBASSY COULD OBTAIN  
OPINION ON THIS QUESTION AND FORWARD BRIEF SUMMARY OF  
IT TO DEPARTMENT FOR ONWARD TRANSMISSION TO IOWA. KISSINGER

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NNN

## Message Attributes

**Automatic Decaptioning:** X  
**Capture Date:** 01 JAN 1994  
**Channel Indicators:** n/a  
**Current Classification:** UNCLASSIFIED  
**Concepts:** FOREIGN ASSISTANCE, DEVELOPMENT INVESTMENTS, ESTABLISHMENT OF OFFICES  
**Control Number:** n/a  
**Copy:** SINGLE  
**Draft Date:** 16 JUL 1976  
**Decaption Date:** 01 JAN 1960  
**Decaption Note:**  
**Disposition Action:** n/a  
**Disposition Approved on Date:**  
**Disposition Authority:** n/a  
**Disposition Case Number:** n/a  
**Disposition Comment:**  
**Disposition Date:** 01 JAN 1960  
**Disposition Event:**  
**Disposition History:** n/a  
**Disposition Reason:**  
**Disposition Remarks:**  
**Document Number:** 1976STATE176138  
**Document Source:** CORE  
**Document Unique ID:** 00  
**Drafter:** RBCASAGRANDE  
**Enclosure:** n/a  
**Executive Order:** N/A  
**Errors:** N/A  
**Film Number:** D760274-0491  
**From:** STATE  
**Handling Restrictions:** n/a  
**Image Path:**  
**ISecure:** 1  
**Legacy Key:** link1976/newtext/t19760748/aaaabpsp.tel  
**Line Count:** 46  
**Locator:** TEXT ON-LINE, ON MICROFILM  
**Office:** ORIGIN EUR  
**Original Classification:** UNCLASSIFIED  
**Original Handling Restrictions:** n/a  
**Original Previous Classification:** n/a  
**Original Previous Handling Restrictions:** n/a  
**Page Count:** 1  
**Previous Channel Indicators:** n/a  
**Previous Classification:** n/a  
**Previous Handling Restrictions:** n/a  
**Reference:** n/a  
**Review Action:** RELEASED, APPROVED  
**Review Authority:** vogelfj  
**Review Comment:** n/a  
**Review Content Flags:**  
**Review Date:** 26 FEB 2004  
**Review Event:**  
**Review Exemptions:** n/a  
**Review History:** RELEASED <26 FEB 2004 by ThomasVJ>; APPROVED <31 JAN 2005 by vogelfj>  
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**Review Media Identifier:**  
**Review Referrals:** n/a  
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**Review Release Event:** n/a  
**Review Transfer Date:**  
**Review Withdrawn Fields:** n/a  
**Secure:** OPEN  
**Status:** NATIVE  
**Subject:** FACILITATIVE ASSISTANCE FOR STATE OF IOWA  
**TAGS:** ETRD, BPRO, BGEN, GE, STATE OF IOWA  
**To:** BONN  
**Type:** TE  
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